



# FUEL TAX LICENSE APPLICATION AND INFORMATION

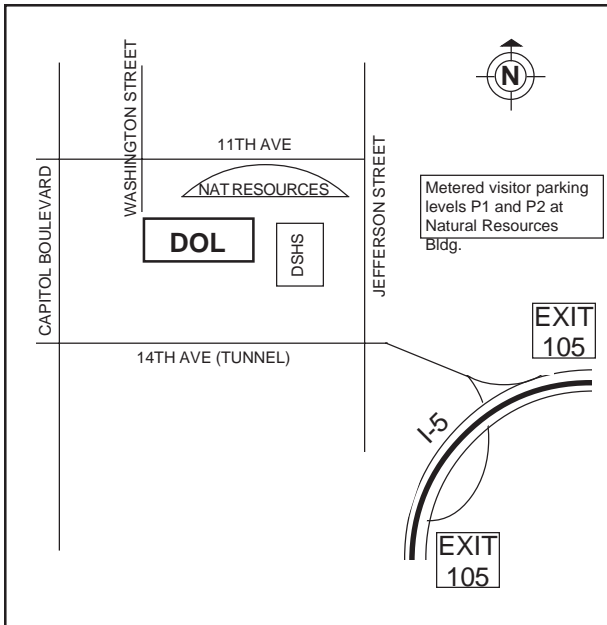
*Please complete and return **both** pages of the application to our office, and retain the information enclosed for future reference.*

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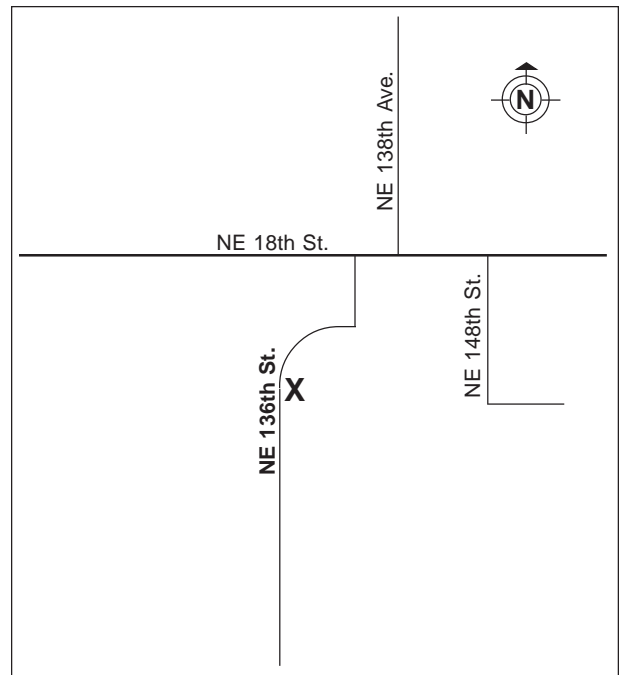
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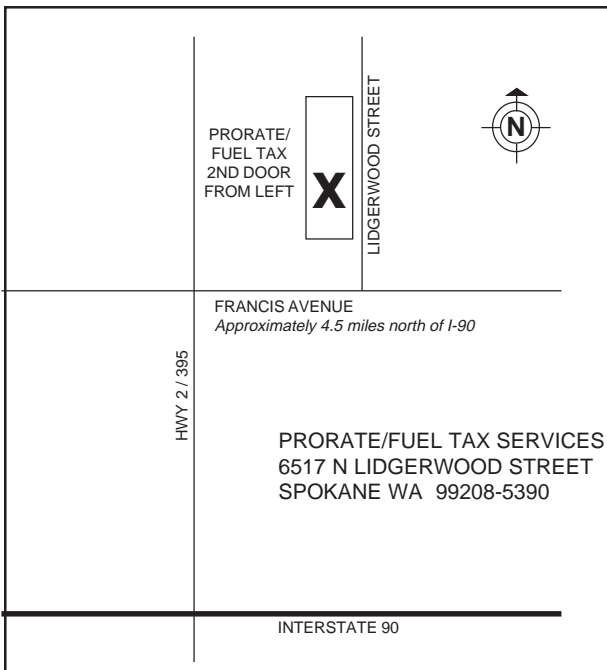
***Olympia location  
1125 Washington Street NE  
Olympia, WA 98507***



***Vancouver location  
1301 NE 136th Ave  
Vancouver, WA 98684-0864***



***Spokane location  
6517 N Lidgerwood Street  
Spokane, WA 99208-5390***



## DEFINITIONS

**Jurisdiction** - State or Canadian Province

**IFTA** - Abbreviation for the International Fuel Tax Agreement

**Intrastate** - Vehicles traveling in only one jurisdiction

**Interstate** - Vehicles traveling in more than one jurisdiction

**Tax Return** - The form used to report fuel taxes

**Tax Liability** - The amount of unpaid tax due.

## INTERNATIONAL FUEL TAX AGREEMENT (IFTA) LICENSE

The International Fuel Tax Agreement plan simplifies the reporting of all fuel taxes (gasoline, diesel, propane, natural gas, and gasohol). An IFTA license allows you to file only one tax return to your base jurisdiction and covers miles traveled in all IFTA member jurisdictions. To qualify for a Washington IFTA license, you must:

- have a commercial vehicle that exceeds 26,000 lb. GVW
- be based in Washington
- operate interstate

An IFTA license is valid for one calendar year and expires on December 31. You must display the current year IFTA license and decals within 60 days of the first day of the calendar year. A copy of this license must be carried in each qualified vehicle. You can renew your license by:

- completing a renewal form
- filing all returns through the third quarter
- paying taxes by the due date

Tax returns are completed quarterly. The Washington State Department of Licensing distributes taxes owed to other member jurisdictions. Invoices should not accompany your tax return. However, you need to retain them for five years. You must have a valid IFTA license to receive refunds.

## DECALS

An identification decal must be placed on the lower rear exterior portion of the cab's passenger side. The second decal shall be placed on the opposite side of the vehicle. Failure to display the identification decals in the required location may subject the vehicle operator to the purchase of a special fuel permit and a citation.

## DYED DIESEL USER LICENSE

A red dye is added to diesel to make a difference in the fuel for taxing purposes. Under state law, non-dyed diesel is taxed; dyed diesel is not taxed unless specifically required by state law.

Your dyed diesel user license will allow you to use dyed diesel on-highway. You will be exempt from federal tax, but you must still pay state tax on that usage.

Alternatively, you may purchase non-dyed diesel fuel, which includes the state and federal fuel tax, then file for a refund of the federal fuel tax.

Licensed dyed diesel users must keep detailed mileage records for each vehicle using dyed fuel on highway. These records must include on-highway and off-highway use on a daily basis. If your estimated yearly tax liability is:

- more than \$250 - file quarterly
- less than \$250 - file annually

## TRIP PERMITS

Travel into Washington may be conducted with the purchase of a 3-day Special Fuel Trip permit, unless your Washington fuel license is revoked. These permits can be purchased at Washington ports of entry for \$25.00.

## CANCELLATION

If you wish to cancel your fuel license, you need to notify our office in writing or mark the cancellation box on your tax return. Your license will be canceled after verification that all tax returns have been submitted through the date of the cancellation request and all moneys paid.

## REVOCATION

A fuel license will be revoked by Fuel Tax Services when a tax return or fuel taxes owed are not submitted in a timely manner. A Notice of Intent to Revoke is sent after the due date of the required tax return, which advises that you have twenty (20) days to submit the information. If you have more than one fuel license and you are licensed under the International Registration Plan (Prorate) in Washington, all licenses will be revoked.

Under the International Fuel Tax Agreement (IFTA) revocation of an IFTA License revokes operating authority in all member jurisdictions.

## PENALTIES

If you use dyed diesel for on-highway use and you do not have a dyed diesel user license, you shall be fined \$10 per gallon of fuel in the vehicle's tank, or \$1,000 whichever is *greater*.

## RECORDKEEPING

You are required to preserve the records upon which the quarterly tax return is based for four years from the return due date or filing date, whichever is later, plus any time period included as a result of waivers or jeopardy assessments. Failure to provide records demanded for audit purposes extends the four-year record retention requirement until the records are provided. Records may be kept on microfilm, microfiche, or other computerized or condensed record storage system acceptable to the base jurisdiction.

## AUDIT

An audit of your business activities will include several major areas:

1. Fuel verification of proper amounts and classifications reported on the return.
2. Deductions and exemptions verification of proper amounts classifications and documentation.
3. Mileage – verification of total and jurisdictional miles reported on your reports and/or applications.

## FUEL LICENSE APPLICATION INSTRUCTIONS

1. **LICENSE TYPE:** Check the applicable license type you are applying for.

2. **APPLICATION TYPE:** Check the applicable box.

**Original** - the first application you complete to provide required information to issue your license.

**Address Change** - for updating your license after an address change

**Reissue** - restores your account after revocation or cancellation of your license.

**To have your revoked fuel license reissued:**  
- complete a new Fuel License Application  
- submit all tax returns up to and including the revocation date for each license  
- pay any unpaid taxes for each license  
- include \$100.00 relicensing fee for each license being reissued

**Name Change** - for updating your license after a name change

**Ownership/Corporation Change** - for updating your license when operations are sold to new owners.

3. **ENTITY TYPE:** Check applicable box.

4. **LEGAL NAME:** Individual or business

5. **TRADE NAME:** The name of your business (for example DBA Smith Trucking). If you do not have a trade name and you are operating in your name only, just complete item 4.

6. **FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN):** If you are not required to hold a FEIN, provide applicant's Social Security Number. To apply, call the Master License Services Office at (360) 664-1400.

7. **UNIFIED BUSINESS IDENTIFIER NUMBER (UBI):** A 9-digit tax ID number assigned to all Washington businesses from the Master License Services Office. To apply call (360) 664-1400.

8. **US DOT NUMBER:** To apply, call the US Department of Transportation at (360) 753-9875.  
**Required for IFTA applicants.**

9. **MAILING ADDRESS:** All correspondence and tax returns will be sent to this address.

10. **PHYSICAL ADDRESS:** If different than your mailing address, this address **MUST** be provided.

11. **LOCATION OF RECORDS:** The physical address where you keep the records of your operations.

12. **CONTACT NAME:** The name, telephone, and fax number of the person we may contact for information about this application and/or tax returns.

13. **CORPORATE OFFICER(S)/PARTNER(S) NAMES:** List names of partners or up to three corporate officers. The signature on the application must be one of the officers or partners listed.

14. **BANK LOCATION:** Supply name and address of the bank(s) where applicant(s) maintain accounts and the account number(s).

15. **PRIOR LICENSE:** If you have held a Washington Fuel License in the past three (3) years, or have been an officer in a corporation that has, please provide the name, location and fuel license number.

16. **INTERNATIONAL REGISTRATION PLAN (IRP) ACCOUNT NUMBER:** List Washington IRP (Prorate) account number. You will only have this number if you operate interstate.

17. **NUMBER OF VEHICLES:** For all fuel types, indicate the total number of vehicles that you have that qualify for IFTA. IFTA Decals will be issued for all qualified vehicles.

18. **TYPES OF FUEL USED:** Check all types of fuel to be used on-road in Washington.

19. **BASE PLATE:** Jurisdiction that vehicles are base-plated in.

20. **JURISDICTIONS:** Check the jurisdictions in which you plan to operate (OP) your interstate vehicles and where the bulk fuel facility (BF) is maintained.

21. **CERTIFICATION:** This application **MUST** be signed by owner, partner, or officer of the corporation, as listed on the application and if not, a Power of Attorney must be attached.



# FUEL TAX LICENSE APPLICATION

108-030-116-0001

## GENERAL INFORMATION - *Please read instructions before proceeding*

<b>1. LICENSE TYPE</b>  <input type="checkbox"/> Dyed Diesel Fuel User     <input type="checkbox"/> International Fuel Tax Agreement (IFTA)		<b>2. APPLICATION TYPE</b>  <input type="checkbox"/> Original  <input type="checkbox"/> Address Change  <input type="checkbox"/> Reissue  <input type="checkbox"/> Name Change  <input type="checkbox"/> Ownership/Corp. Change		<b>3. ENTITY TYPE</b>  <input type="checkbox"/> Individual  <input type="checkbox"/> Partnership  <input type="checkbox"/> Corporation  <input type="checkbox"/> Government (specify) _____  <input type="checkbox"/> Bus (specify) _____  <input type="checkbox"/> Non Profit Educational Organization  <input type="checkbox"/> Aircraft Museum  <input type="checkbox"/> Other _____	
<b>4. LEGAL NAME</b>			<b>5. TRADE NAME (DBA)</b>		
<b>6. FEIN OR SSN (Required)</b>		<b>7. UBI NUMBER</b>		<b>8. US DOT NUMBER (Required for IFTA applicants)</b>	
<b>9. MAILING ADDRESS</b>		<b>CITY</b>	<b>STATE</b>	<b>ZIP</b>	<b>PHONE</b>
<b>10. PHYSICAL ADDRESS (NO PO BOXES)</b>		<b>CITY</b>	<b>STATE</b>	<b>ZIP</b>	<b>PHONE</b>
<b>11. LOCATION OF RECORDS</b>		<b>CITY</b>	<b>STATE</b>	<b>ZIP</b>	<b>PHONE</b>
<b>12. CONTACT NAME</b>		<b>PHONE</b>		<b>FAX</b>	
<b>13. IF INCORPORATED OR PARTNERSHIP, LIST NAMES AND TITLES OF ALL CORPORATE OFFICERS OR PARTNERS (IDENTIFY WHETHER PARTNER OR CORP. OFFICER) (Attach separate page if necessary)</b>					
<b>1.</b>					
<b>2.</b>					
<b>3.</b>					
<b>14. NAME AND ADDRESS OF BANK</b>				<b>ACCOUNT NUMBER</b>	
<b>15. HAS APPLICANT PREVIOUSLY HELD A FUEL LICENSE OF ANY TYPE IN WASHINGTON?</b> <input type="checkbox"/> YES <input type="checkbox"/> NO					
IF YES, IN WHAT NAME? _____ ACCOUNT NUMBER _____					
ARE YOU APPLYING FOR A SEPARATE LICENSE? <input type="checkbox"/> YES <input type="checkbox"/> NO					
DO YOU HAVE AN ACTIVE IFTA LICENSE IN ANOTHER STATE? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, IN WHAT STATE? _____					

**SIGNATURE REQUIRED - PLEASE SEE REVERSE**

### OFFICE USE ONLY

ACCOUNT NUMBER	ISSUE DATE	REISSUE DATE

## IFTA (ON ROAD USE)

16. IRP (PRORATE) ACCOUNT NUMBER	17. TOTAL NO. OF LICENSED VEHICLES THAT EXCEED 26,000 GVW AND OPERATE INTERSTATE
18. TYPES OF FUEL USED ON-ROAD (CHECK ALL THAT APPLY) <div style="display: flex; justify-content: space-between; font-family: sans-serif; font-size: 0.9em;"><span><input type="checkbox"/> DIESEL</span><span><input type="checkbox"/> DYED DIESEL</span><span><input type="checkbox"/> GASOLINE</span><span><input type="checkbox"/> GASOHOL</span><span><input type="checkbox"/> PROPANE</span><span><input type="checkbox"/> OTHER</span></div>	
19. WHERE ARE VEHICLES BASE PLATED?	
20. "X" THE JURISDICTIONS IN WHICH YOU PLAN TO OPERATE (OP) AND WHERE YOUR BULK FACILITY (BF) IS LOCATED	
<div style="display: flex; justify-content: space-between; font-weight: bold; font-size: 0.8em; margin-bottom: 5px;"><span>OP</span><span>BF</span></div> <div style="font-family: sans-serif; font-size: 0.8em;"><div><input type="checkbox"/> AL – ALABAMA</div><div><input type="checkbox"/> AK – ALASKA</div><div><input type="checkbox"/> AR – ARKANSAS</div><div><input type="checkbox"/> AZ – ARIZONA</div><div><input type="checkbox"/> CA – CALIFORNIA</div><div><input type="checkbox"/> CO – COLORADO</div><div><input type="checkbox"/> CT – CONNECTICUT</div><div><input type="checkbox"/> DE – DELAWARE</div><div><input type="checkbox"/> DC – DIST. OF COLUMBIA</div><div><input type="checkbox"/> FL – FLORIDA</div><div><input type="checkbox"/> GA – GEORGIA</div><div><input type="checkbox"/> ID – IDAHO</div><div><input type="checkbox"/> IL – ILLINOIS</div><div><input type="checkbox"/> IN – INDIANA</div><div><input type="checkbox"/> IA – IOWA</div><div><input type="checkbox"/> KS – KANSAS</div><div><input type="checkbox"/> KY – KENTUCKY</div><div><input type="checkbox"/> LA – LOUISIANA</div><div><input type="checkbox"/> ME – MAINE</div><div><input type="checkbox"/> MD – MARYLAND</div><div><input type="checkbox"/> MA – MASSACHUSETTS</div></div>	

## 21. CERTIFICATION

I certify that the information submitted on this application is true and correct to the best of my knowledge. I agree to comply with any record keeping, reporting, tax payments, and license display requirements as required by the Department of Licensing and understand that failure to do so may result in revocation of my license. I understand that the information contained herein is subject to inspection by the Internal Revenue Service.

**IFTA APPLICANTS:** The base jurisdiction may withhold any refunds due if applicant is delinquent on payment of fuel taxes to any member jurisdiction. Failure to comply with IFTA provisions shall be grounds for revocation in all member states.

NAME - TYPED OR PRINTED

TITLE - OWNER, PARTNER, CORPORATE OFFICER  
(If not, attach power of attorney.)

DATE

SIGNATURE

## PRORATE LICENSE PLATES

***What are the eligibility requirements?*** Vehicles operating in two or more jurisdictions at over 26,000 lb. gross vehicle weight OR vehicles with three or more axles regardless of weight. You will be required to register at a minimum of 14,000 GVW.

***Why prorate?*** Because it is an easy and economical way to register and to license your vehicles in Washington and other jurisdictions.

### ***Where can I get more information?***

Department of Licensing  
Fuel Tax Services  
PO Box 9228  
Olympia, WA 98507 - 9228

Spokane Counter Service  
Prorate/Fuel Tax Services  
6517 N Lidgerwood Street  
Spokane, WA 99208-5390  
(509) 482-3611

Dyed Diesel Fuel Users (360) 664-1838  
**FAX** (360) 570-7842 or (360) 664-8468

IFTA (360) 664-1868  
**FAX** (360) 570-7839 or (360) 586-5905

Department of Licensing  
Prorate Services  
PO Box 9036  
Olympia, WA 98507 - 9036  
(360) 664-1858  
**FAX** (360) 570-7829 or (360) 586-5905

Olympia Counter Service  
Prorate/Fuel Tax Services  
Highways Licenses Bldg.  
1125 Washington Street NE  
Olympia, WA 98507  
(360) 902-3931

Vancouver Counter Service  
1301 NE 136th Ave  
Vancouver, WA 98684-0864  
(360) 260-6396



Prorate/Fuel Tax Section  
PO Box 9048  
Olympia WA 98507-9048